

GRAPH: CEGCANAL

REGISTERED/A.D

THE CUSTOMS, EXCISE & GOLD (CONTROL) APPELLATE TRIBUNAL,

West Block No. 2, R.K. Puram, New Delhi - 110066.

BENCH NB (SM)

Appeal No. E/2069/2000-NB(SM)

Dated: 5-1-2001

CEGAT  
NEW DELHI  
To,

M/s Chenab Textile Mills

Kathua (Jammu & Kashmir)

In the matter of :

M/s Chenab Textile Mills

Appellant

vs.

C.C.E. New Delhi

Respondent

I am directed to transmit herewith a certified copy of Final Order No. A/09/2001/NB(SM)  
Dated: 29-12-2000 passed by the Tribunal under Section 35-C(1) of Central Excise  
& Salt Act, 1944/Section 129 (B) of the Customs, Act, 1962.

Copy to :

Asstt. Registrar

NB(SM)

1. CCE New Delhi
2. CCE / CE / (Appeal) New Delhi
3. Chief Commissioner of Central Excise / Customs. New Delhi
4. Adv. / Consult. Shri J. P. Kaushik, Adv.  
M-93, Marg-46, Saket,  
New Delhi - 17.
5. S.D.R
6. JCDR
7. Bar Association, CEGAT, New Delhi
8. Library, CEGAT, New Delhi
9. Director (Review), C.B.E.C. North Block, New Delhi
10. Guard File.
11. M/s Deeparchic Publications, M-93, Marg-46, Saket, New Delhi.
12. M/s Centax Publications (P) Ltd., 1512-E, Bhishm Pitamah Marg, opp. Sachdeva P.T. College of Defence Colony, New Delhi-110003
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Asstt. Registrar

CUSTOMS, EXCISE & GOLD (CONTROL) APPELLATE TRIBUNAL  
NEW DELHI

Appeal No. E/2069/2000-NB(S)

(Arising out of Order-in-Appeal No. 450/CE/CHD/2K & C  
No.66/CE/APPL/CHD/98/1296 dt. 29.2.2000 passed by the  
Commissioner of Central Excise (Appeals) Chandigarh)

M/s. Chenab Textile Mills .. Appellants  
(Rep. by Shri J.P. Kaushik, Advocate)

vs.

C.C.E. Delhi .. Respondent  
(Rep. by Shri A.K. Jain, JDR)

FINAL Order No. A/09/2001/NB (SP/M)  
dt: 29.12.2000

Per Justice K. Sreedharan:

Appellant in this case purchased goods from the dealers covered by invoices issued by them. One such invoice in relation to inputs, which was utilised by the appellant in the manufacture of his finished goods, was not found acceptable, as the document on the basis of which modvat could be claimed. This aspect was taken by the Department on the ground that the manufacturer's details regarding those goods were not seen in the invoice. When such stand was taken, appellant got all such details from the supplier and made it available to the Department. The Officers did not accept it on the ground that those details are not authenticated by the Officers of the Excise Department. Consequently, modvat claim made by the appellant of the duty paid on the goods, covered by the invoice, was reversed. Hence, this appeal.

2. Department has no case that goods covered by the invoice were <sup>not</sup> subjected to payment of duty, nor ~~if~~ <sup>they</sup> have <sup>^</sup> a case that those goods were not used in the manufacture of finished goods, their only dispute was

that the invoice issued by the dealer did not contain the details furnished by the manufacturer of those goods. Those details, in fact, were made available to the Department. The Departmental Representative appearing in the case has not placed before me any provision of law which requires authentication of those details by Officers of the Excise Department. If the Department had any doubt on those details, they could have verified it from the records maintained by the manufacturer. As this has not been done, I do not find any justification on the action taken by the authorities below, in reversing the modvat credit arbitrarily. Orders passed by the authorities below are set aside to the extent where orders denied ~~for~~ modvat credit of the duty paid on Invoice No. 287 dt. 10.3.95 (amount of Rs.32,771-00) with consequential relief, if any.

(Pronounced and dictated in the Court)

(Justice K. Sreedharan)  
President.

ms.